G. R. S. IX-5]

Previous references.

File No. 2 of 1871

Serial Nos. 1—5

191 .

(S. R.)

Later references.

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 5

May ~~Part~~ B for May 1872.

SUBJECT.

Levy of Local Fund Cess in addition to the Still-head Duty.

Inoexed

W D 68—GPB—50,000—24-7-16

No. 24

Memorandum

Nandidroog Superintendent's letter No. 6 dated 8th Ultimo requesting instructions whether the Local Fund Cess is to be levied on License Fees, as well as on the amount realized by the sale of License by Auction.--

With reference to the above I beg to report that the imposition of the Cess in question was extended to the Collections of "Sayer" including Halu on Coffee Cardamum and Betel nut, and "Abkari" including Toddy Contracts (vide Circular No. 312 of the 14th November last) which is now being levied on Still heads and paid by Venders, and as the Cess is once paid on the spirit so distilled, it does not seem advisable to impose the assessment a second time on the same Article.--

C. D. R. Sabapathy

Bangalore
16th May 1872.

Memorandum

See page 168 of the Gazette (Part II) &c 312 –

Colt Hoare

On receipt of the order of the 17th, the last circular was called for in paragraph 6 of Circ: $\frac{4274}{21}$ of 14 Nov 1871, it is stated

"In the case of Abkary collectors to deduct the cess have the made as regards state head duty and all Abkary licenses such a caution will be hereafter liable to an enhancement of the amount the cess on the price realized"

Resubmitted Colt Hoare
27.5.72.

[illegible] the Lieut. Governor [illegible] the rise [illegible] on the other side but the licences referred to are not sale licences but farm licences – This might be explained in reply & Supt. & that the cess having been imposed on the state head duty increased, it should not be imposed on sale

Received - No. 141.

From The Superintendent Forest Division

To The Secretary to the Chief Commissioner Mysore

Dated 18th January 1872

Despatched 23 January 1872

Received 24 January 1872

Enclosures No.

General No.

R No. 141 18 1-72

Your Circular No. 4274/21 of 14th Nov. 1871.

Collection of Chief Commissioner's instructions regarding the local fund cess on Sayer & Abkarry Collections to Secretary with reference.

24-1-72

24.1.72

Mr Lynch | Abkary

If this Scheme intended that the cess should be deducted from the State Revd only realised & the amount credited to the local fund account but I am disposed to agree with Supt that it should be

in addition to the
Stile Head Bally, &
this bill be ordered
accordingly, with of
just from the Estate
if there would be a difficulty in
obtaining the approval of the
Cause proposed
as regards the Sales
of the Crown Lands &
Timber Collection
on account of the
Cap -

The Cap viewed
the proposed as
an additional
Charge on all
Contracts for
Forest Produce
Sales of Timber,
Lands &c

Mr Cox

2. 2/2 Under the
Section of the Act
the Cap on Timber
Lands & Forest Produce
is to be paid over
to the Treasurer of the
Colony & Minister
Inform Insp Genl therefore
[illegible]

Parcel No. 141.)

3

MYSORE COMMISSION.

Vandidroog Division,
Superintendent's Office,
Mangalore 22nd January 1887.

To
The Secretary to the
Chief Commissioner of Mysore.

Sir,

With reference to your Circular No. 42/14/91 of 14th November 1891, I have the honor to request you to be so good as to obtain the Chief Commissioner's instructions on the following points in connection with the incidence of Local fund Cess on Varger and Shekarry Collections.

2. On the Chief Commissioner's Notification No. 317 of the 14th November 1891, published at page 168 of the Mysore Gazette of 18th idem, it is laid down that the Local fund Cess of half an anna on each Rupee of Government assessment will also be levied on each Rupee of the collections under the head of "Varger" and "Shekarry", whereas in para 6 of the Circular under reference

It is stated that in the case of existing collections this deduction will have to be made as regards "Still head duty," but it is not clear whether this deduction is to be made from the collections or in addition to the collections.

3. It is evident from the Notification that the cess is to be levied on the collections, but on the wording of para referred to above, the Dy. Superintendent of the Kolar District understands that no local fund cess is to be levied on the amount paid as "Still head duty" in excess of the collections.

4. I am of opinion that according to the terms of the Notification, the cess should be levied at half an anna on each Rupee of Still head duty paid, and should not be deducted out of the collections.

5. The Chief Commissioner's ruling as conveyed in Circular No. 42/74/21 of 14th November 1871 is, I presume applicable to the collections already made during a portion of the current year up to the time when the new

6. If this interpretation is correct, instructions will be issued to the Deputy Superintendents accordingly.

7. I may here state that if the proposed cess is deducted from the Collection there will be a heavy loss to Government which seems inadvisable as the Still head duty can easily bear the additional half anna.

8. There is some difficulty and inconvenience about the recovery of the fractional part of the cess on Toddy as each individual Collection is generally of a trifling amount, and the Deputy Superintendent of the Mangalore District suggests that the amount be deducted from the gross Toddy Collections which will entail some loss upon Government.

9. I think that the cess should be levied in addition to Toddy duty according to the scale given in the margin exempting all cess on duty below 4 annas.

	As. P.
From 4 to 8	2
From 8 to 12	4
From 12 to Pot.	6

10. Instructions

10. Instructions are also solicited as to whether Local funds can be drawn on all other Contracts such as Forest produce Government grazing, land, &c.

I have the honor to be
Sir,
Your Most Obedt. Servt.

Superintendent.

Encs

Revenue 18 m/2 No. 5311 / 103.

~~Treasury~~

L.34

To) Munsiwarg Supt.

Dated 3rd Nov.

Despatched

Received 6th Nov.

Enclosures No.

General No. 5311 } 18
No. 103

In reply to Supt. No. 141 of 22nd Ultimo communicates instructions relative to the levy of local Fires Cess on Cargoclean Abkari Collection

Transmit to Transit

Rev. Ex. No. 103 } 1872 Camp Dupsee 3rd July 1872

To,

The Actg. Commr. of Ds.

Sir,

On reply to your letter No. 141 of the 22nd ultimo, soliciting instructions on certain points in connection with the incidence of the Local Fund Cess on Sayer and Abkari Collections, I am directed by the Chief Commr. to state that as regards the latter, it was, ~~to be believed~~, intended that the cess should be deducted from the still head duty realized, and the amount credited to the Local Fund account, but Colonel Keane is disposed to concur with you that it should be levied in addition to the still head duty, and he accordingly directs that this may be carried out with effect from the 1st March 1872, or earlier if there should be no difficulty in ~~this way~~ adjusting

2. The Chief Commr. also approves of the course proposed by you in para. 4 as regards the rates to be levied on Sayer Collections on account of the cess.

3. I am to add that the cess should be imposed as an additional charge on the contracts for Forest Produce, sales of grazing,

The points referred to in paras 8 to 10 of your letter will be replied to separately hereafter.

From 4 to 8 — 2 pies
8 to 12 — 4
12 to 16 — 6
for individuals

Apply this in subsidiary scale for other Dts.

3/2/72

Cap. 8.84

Copy of Letter from Lord Lieutenant of Ireland to Lord Hartington, Secretary of State for War, 23 Oct. 1872

Dublin Castle
23 Oct. 1872

Dear Hartington

Thank you for your letter of the 17th. I have written to Lord Longford & Lord Leitrim & have asked them to see you.

Yours very truly
Abercorn

17/3/72

Offaly

Revenue. No. 171

From Superintendent

To The Secretary to the Chief Commissioner

Dated 6th

Despatched 8

Received 8th March.

Enclosures No.

General No. } 1871-72.

Reg No

The Secretary No 5311/R 103 of 3d ult.

Thanks that instructions have been issued for the levy of a local fund cess of ½ an anna in the Rupee in addition to Still tied duty from the 1st Instant.

To be complying with proposal. JWG 9.3.72

Secy

Secy

3

2

Revenue
No. 171

Tumkur Division
Superintendent's Office
Bangalore 6th March 1872.

To
The Secretary to the
Chief Commissioner
of Mysore

Sir,

With reference to the concluding part of para 1 of your letter No. 5311/R 103 of 3rd Ultimo, I have the honor to state for the information of the Chief Commissioner that instructions have been issued for the levy of a local fund cess of half an anna in the Rupee in addition to the Still head duty from the 1st Instant, as I am unaware of any difficulty in carrying out the measure.

I have the honor to be,
Sir,
Your most obedient Servant,

Superintendent.

Revenue No. 6.

From Surveyor General

To Secretary to the Chief Commissioner

Dated 9th Ditto

Despatched

Received 9th / 10th

Enclosures No.

General No. 31 } 18/2/72

R No

The Secretary Commissioner of the 14th December 1871.

Requires whether the 1/2 annual tax is to be levied on licence fees or levied on the actual collections by sale of liquor by auction with reference

To Dufferin for submission to Secretary Obligingly, with opinion.

9.4.7

Given on 31st March 1872

229

17. 5. 72

K. 34 / 18/7/72

The cess should not be levied on licence fees nor on the amount realised by sale of the licences by auction, but must be regarded as falling under the stamp head as the former.

Memo No 248/16/3/72

Ref. 12-4-72

Revenue
No. 6

Nandidroog Division
Superintendent's Office
Camp Nandidroog 8th April 1872.

To,
The Secretary to the Chief
Commissioner of Mysore.

Sir,

With reference to para 6 of your Circular letter No. $\frac{4274}{21}$ of the 14th November 1871, I have the honor to request that you will do me the favor to obtain the Chief Commissioner's instructions whether the Local Fund Cess of half an Anna is to be levied on License Fees as well as on the amount realized by the sale of Licenses by auction.—

I have the honor to be
Sir,
Your Most obedient Servant.

Superintendent.

Rec 31

Kundiadaung 31st May 1872

The Superintendent
Kundiadaung Burma

Sir,

In reply to your letter No. 6 of the 8th April 1872 I am directed by the Chief Commissioner to state that the licenses referred to in para 6 of this office Circular No. 4274/21 of the 14th November 1871 were farm licenses and not sale licenses, and that the half anna cess on account of Local Funds under the head "Abkarry" should be levied only on the amount realized from still head duty, and should not after it has been once so paid, be levied on any licenses either for wholesale or retail shops, nor on the amt. realized from such licenses when they happen to be put up to auction.

30.5.72

Dufter

Shamsher

Copy to Supt. Akh. / Offg Secy

No. 1076 / 228

Thayer printing

J.
L29

Received 1872 No 1014
31

To
The Superintendent
Standidroog Divn.

for approval
30.5.72

Dated 31st May
Despd 1st June
Recd 4th " No 1011
Recd 31

In reply to this letter No 6 of the 4th April 1872 states that the 1/2 anna cess on account of Local Fund under the head "Abkari" should be levied only on the amount realized from stile head duty and custom License either for wholesale or retail shops.

To The Dufter Dept

MW
26/6/72